



State of Wisconsin

DEPARTMENT OF HEALTH AND SOCIAL SERVICES

OFFICIAL

DIVISION OF HEALTH
MAIL ADDRESS:
1 WEST WILSON STREET
P.O. BOX 309
MADISON, WISCONSIN 53701

*** TITLE XIX NURSING HOME COST REPORT ***
*** FOR YEAR ENDED IN 1984 ***

Enclosed is the 1984 "Title XIX Nursing Home Cost Report". Federal regulations and state statutes require all nursing home providers to complete a cost report. Also enclosed is an "Instruction Booklet" for the cost report. Before completing the report, please read this booklet and the instructions in the cost report.

Additional copies of the report and the instruction booklet are available upon request to: Division of Health, Bureau of Health Care Financing, P.O. Box 309, Madison, WI 53701. Attention Audit Unit.

REPORTING PERIOD. Revenues, expenses and related statistical data are to be reported for the facility's twelve month fiscal year which ended in 1984.

FISCAL YEAR DEFINED. The year the nursing home uses for financial reporting purposes and for tax reporting purposes.

DUE DATE.

The completed cost report must be submitted to the facility's Medical Assistance District auditor:

- a. By October 31, 1984 for cost reporting fiscal years ending on or before July 1984.
- b. By three months after the end of the cost reporting fiscal year for such years ending in the months of August thru December 1984.
- c. Facilities that have had a certified audit for the cost report period will be permitted an additional 30 days from the above dates to file the cost report. A copy of the audit report must be submitted with the cost report.
- d. Extensions from the above due dates must be requested in writing at least 15 days prior to the filing deadline and will be granted, at the Department's discretion, only in unusual circumstances that are uncontrollable by the provider. The reason for the request must be specified.
- e. As provided by Section 49.45(13)(a), Wis. Stats., providers whose reports are not received by the above due dates or by the extended due date shall have their reimbursement rates withheld for each month delinquent as follows: First month 25%; second month 50%; third month 75%; fourth month and thereafter 100%. The reimbursement rate shall be restored to 100% of the approved rate upon receipt of the cost report.
- f. Section 49.45(13)(b), Wis. Stats., provides for a daily forfeiture for failure to submit a cost report or financial report within the period specified.

CFA-179 # 84-0142 Date Rec'd 10/1/84

Supersedes _____ Date Appr. 3/26/85

State Rep. In. _____ Date Eff 7/1/85

RECORDS RETENTION. Facilities must retain all financial records, statistical records and worksheets for five years in order to support this cost report.

If you have any questions on the completion of the 1984 "Title XIX Nursing Home Cost Report", contact your MA district auditor. A listing of all district auditors is on the back of this page.

Bureau of Health Care Financing
August, 1984

DIVISION OF HEALTH
BUREAU OF HEALTH CARE FINANCING
MEDICAL ASSISTANCE DISTRICT AUDITORS

Pamela Brunner (715) 836-3869	John Mader. (414) 224-3008
David Beckfield. (715) 836-3868	David Medley. (414) 224-2933
Jane Gottwald. (715) 836-3059	Gerald Labs (414) 224-2992

Division of Health
718 West Clairemont Avenue - Room 136
Eau Claire, WI 54701

Division of Health
819 North Sixth Street - Room 864
Milwaukee, WI 53203

Wendy Kleckner (715) 346-1349

Division of Health - BHCF
Portage County Courthouse
16 Church Street
Nevens Point, WI 54481

Rolf Hansen. (608) 266-0540	Richard Winnes. (414) 497-3339
Randall Engstrom (608) 266-5645	Dennis Zwiers (414) 497-3339
Roger Alff (608) 267-9699	
David Bodoh. (608) 267-9590	

Division of Health
Bureau of Health Care Financing
P.O. Box 309 - Room 244
Madison, WI 53701

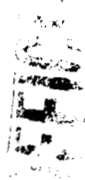
Division of Health
200 North Jefferson
Green Bay, WI 54301

IF THE DISTRICT AUDITOR IS NOT KNOWN

SEND THE COST REPORT TO AUDIT UNIT

DIVISION OF HEALTH
BUREAU OF HEALTH CARE FINANCING
P.O. BOX 309 - ROOM 244
MADISON, WI 53701

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1984

WISCONSIN MEDICAL ASSISTANCE PROGRAM
TITLE XIX NURSING HOME COST REPORT

1984



DEPARTMENT OF HEALTH AND SOCIAL SERVICES
DIVISION OF HEALTH
BUREAU OF HEALTH CARE FINANCING

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State of Wisconsin
Department of Health and Social Services
--- TITLE XIX NURSING HOME COST REPORT ---

(August 1984)

FOR PERIOD BEGINNING _____ ENDING _____

Facility _____

Address _____

Telephone _____

Administrator _____

Chief Financial Officer _____

Preparer Of This Cost Report (If not an employee of provider)

Name _____

Address _____

Telephone _____

Where are financial records of the nursing home located?

For Department's Use Only

Date Received _____ By _____

Notes:

CERTIFICATION BY OFFICER
OR ADMINISTRATOR
OF PROVIDER

The following statement must be completed and signed before
data submitted by the facility in the attached report can
be used in Title XIX reimbursement rates.

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION
CONTAINED IN THIS REPORT MAY BE PUNISHABLE BY FINE
AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and
that I have examined the accompanying Cost Report and
supporting schedules prepared by (or for):

Provider _____

City _____

Title XIX Provider Number _____

For Reporting Period Beginning _____

And Ending _____

I HEREBY CERTIFY that to the best of my knowledge and belief,
it is a true, correct, and complete statement prepared from
the books and records of the provider in accordance with
applicable instructions, except as noted in the report.

Signed _____
Original Signature Of Officer or Administrator Of Provider

Title _____

Date _____

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Supersedes _____ Date Appr. 3/26/85

State Rep. In. _____ Date Eff. 7/1/84

LISTING OF COST REPORT SCHEDULES

I-2

	<u>Schedule</u>		<u>Schedule</u>
Face Sheet And Certification	1	General Service Expense	25
Provider's Notes - Comments - Qualifications	2	Dietary	
General Information	3	Plant Operation And Maintenance	
Major Revenue Generating Activities	4	Housekeeping	
		Laundry And Linen	
		Security	
		Transportation	
<u>SCHEDULES FOR REPORTING STATISTICS</u>		Allocation Of General Service Expenses	25A
Building Square Feet	5	Allocation Of General Service Expenses	25B
Total Patient Days	6	Administrative Service Expense	26
.....	7	Home Office And	
Mentally Retarded Patient Days	8	County Central Service Expense	26A
Emotionally Disturbed Patient Days	9	Allocation Of Administrative Expense	26B
<u>SUMMARY FINANCIAL SCHEDULES</u>		Other Cost Centers	27
Balance Sheet	10	<u>Unassigned Expenses:</u>	
Summary Of Revenues And Net Income Or Loss ..	11	Employee Fringe Benefit Expense	28
Summary Of Total Expenses	12	Heating Fuel And Utility Expense	29
Summary Of Salary And Wage Expense	13	Interest Expense On Operating	
		Working Capital Loans	30
<u>SCHEDULES FOR REPORTING DETAILED REVENUES</u>		Insurance Expense	31
Daily Patient Service Revenue	14	Amortization Of Deferred Expenses	32
Special Service Revenue	15	Interest Expense On Plant Asset Loans	33
Other Revenue	16	Depreciation Expense And	
Cafeteria and Dietary Revenue		Capitalized Plant Assets	34
Miscellaneous Services and Materials Sold		Lease Expense On Operating Leases	35
Other Revenue	17	Lease Expense On Capitalized Leases	36
Rental Revenues		Property Tax Expense	37
Major Revenue Generating Activities		Income Tax Expense	38
Other Revenue	18	Other Non-Salary Expenses	39
Services Sold To Related Organizations		Allocation Of Property Expenses	40
Interest And Investment Revenue		Accounting And Reporting Policies	41
Disposal Gains (Losses)			
Grants, Contributions, Donations		<u>SCHEDULES FOR IDENTIFYING</u>	
Other Revenues		<u>CERTAIN REPORTED EXPENSES</u>	
Deductions From Revenue	19	Identification Of Expenses From	
		Transactions With Related Organi-	
		zations And Related Parties	42
<u>SCHEDULES FOR REPORTING DETAILED EXPENSES</u>		Identification Of Expenses	
<u>Cost Center Expenses:</u>		Not Related To Patient Care	43
Daily Patient Service Expense (Nursing).....	20	Identification Of Compensation To	
Worksheet For Itemizing Medical &		Owners And Immediate Family Relation ...	44
Personal Comfort Supply Expense.....	20A	Identification Of Compensation To	
Special Service Expense	21	Administrators And Assistants	45
Laboratory Services		Identification Of Expenses For	
Radiology Services		Employee Unique Fringe Benefits	46
Pharmacy Services		Subminimum Wage Employee Expenses	47
Special Service Expense	22	Government Subsidized Employee Expenses ...	48
Physical Therapy		High Pressure Boilers And	
Occupational Therapy		Water and Sewer Plants	49
Physician Services		Percentage of Ownership	50A
Special Service Expense	23	Interest in Other Title XIX Providers	50B
Social Services		Medical Supply Charges To Medicare....	51
Recreational Activities		Ancillary Charging Practicies.....	52
Religious Services			
Special Service Expense (Other Types)	24		

-- Schedule 2 --

PROVIDER'S NOTES - COMMENTS - QUALIFICATIONS
REGARDING THE TITLE XIX NURSING HOME COST REPORT

This schedule can be used by the nursing home administrator, owners, officers and cost report preparers for notes, comments or qualifications regarding the financial and statistical data reported in the accompanying cost report. Attach additional sheets if necessary.

Nursing Home Provider _____ City _____

Cost Reporting Period Beginning _____ And Ending _____

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Commentors'
Names _____
Titles _____
Date _____

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INSTRUCTIONS FOR
Schedule 4
MAJOR REVENUE GENERATING ACTIVITIES

General. Many Title XIX nursing home providers are operated in conjunction with other enterprises or major revenue generating activities. Such a multi-purpose operation may generate significant revenues from and incur expenses for one or more of the non-nursing home activities or specialized medical services listed on Schedule 4. Revenues over \$4,000 per year are significant.

A multi-purpose operation will generally incur direct expenses which are readily identifiable with and ascribable to the nursing home and each revenue activity. Such direct expenses may include expenses for salaries, materials, services, and physical plant space which can be identified with each activity.

Also, the nursing home and the other revenue activities may share the services of centralized functions or unassigned indirect expenses. These expenses are most appropriately allocated among the nursing home and the other revenue activities using statistics which reasonably and fairly reflect the benefits each activity derives from the shared service. For example, dietary expenses could be allocated on the basis of meals served; maintenance and depreciation could be allocated on the basis of building square feet.

COST REPORTING. This cost report should include all expenses which apply to the Title XIX nursing home provider. Any direct expenses of the major revenue activities should be separated from the direct nursing home expenses. Shared service expenses and indirect expenses must be allocated between the nursing home and the other revenue generating activities.

Two alternatives are available for cost reporting:

First Alternative. All expenses of the operation may be reported in this cost report. Direct expenses which are not assignable to the nursing home should be reported in Schedule 27 - "Other Cost Centers". Expenses for shared services and indirect expenses should be allocated on the schedules provided in this cost report.

Second Alternative. This cost report may include only the direct expenses assignable to the nursing home and that portion of shared and indirect expenses which have been allocated to the nursing home. This second alternative should be used if the schedules provided in this cost report do not allow for a reasonable and fair allocation of expenses.

The nursing home must submit allocation schedules with this cost report which disclose how shared and indirect expenses were allocated. These schedules must:

- Describe the allocation technique used.
 - Describe the type and amount of allocation basis used for allocating each shared service and indirect expense.
 - Identify the percent of each cost center's expense which was allocated to the nursing home.
-

Section 706 of the "Instruction Booklet" discusses the allocation of shared and indirect expense in more detail.

MAJOR REVENUE GENERATING ACTIVITIES

ALLOCATION SCHEDULES. If expenses are allocated to other revenue generating activities and those expenses are excluded from this cost report, then the nursing home must submit allocation schedules which disclose how shared and indirect expenses were allocated.

These allocation schedules are an integral part of the cost report. Failure to submit allocation schedules for all shared services and indirect expenses will result in the same penalties as those imposed for failure to submit the cost report.

CHECK APPROPRIATE ITEM DESCRIBING ALLOCATIONS:

1. _____ All expense allocations are calculated on the allocation schedules provided in this cost report.
2. _____ Expenses are allocated based on Medicare cost report stepdown. Attached to this cost report are Medicare cost report Schedules A, B, B-1, and reverse stepdown worksheets, reconciled to the cost report.
3. _____ Part or all expense allocations were calculated using techniques other than those provided for in this cost report. Attached are the expense allocation schedules.
4. _____ Other (Describe)

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